

**DECISION****THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548**

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FILE:

B-185476

DATE: JUL 21 1976

MATTER OF:

John C. Wallace--Transfer - Mobile Home - Real  
Estate Expenses

DIGEST:

Employee incident to a change in duty station had a mobile home shipped to the new station at Government expense. He lived in the mobile home for over a year. Agency denial of employee's claim for real estate expenses in connection with construction of a residence at the new duty station is sustained.

This action is in response to a request dated October 31, 1975, from a Disbursing Officer for the Mobile District, Corps of Engineers, Department of the Army, for an advance decision. The request was forwarded here on December 1, 1975, by the Per Diem, Travel and Transportation Allowance Committee which assigned it PDTATAC Control No. 75-36.

The record shows that Mr. John C. Wallace, an employee of the Corps of Engineers, was transferred from Wilmington, North Carolina, to Mobile, Alabama, during May 1974. He was authorized to move a mobile home in lieu of shipment of household goods and which he certified was to be used as his residence at his new station. It is stated that the mobile home was delivered to Bay Minette, Alabama, and the employee occupied it as permanent quarters for approximately 13 months from May 30, 1974, until midyear 1975 when he claimed reimbursement of real estate expenses in the amount \$1385.85 incurred in the construction of a residence in Bay Minette. The agency denied the claim. Mr. Wallace filed additional correspondence urging that his claim be allowed.

Our decisions have not approved reimbursement for real estate expenses for the purchase of a residence incident to a transfer of duty station where a mobile home has been shipped at Government expense to the new duty station unless circumstances precluded use of the mobile home as residence at the new duty station.  
B-183195, June 1, 1976.

Here the mobile home was used for over a year as a residence at the new duty station. Accordingly, the agency disallowance of Mr. Wallace's claim for reimbursement of real estate is sustained.

R. F. Keller  
Deputy Comptroller General  
of the United States